

(Unofficial Translation)

**Table and Interpretative Note
to the Notification**

The preparation of notes to financial statements, borrowing and commitment of mutual funds

Notes to financial statements, borrowing and commitment of mutual fund shall compose of the followings:

1. In preparing of notes to financial statements

The following particulars shall be presented:

1.1 domestic securities or assets shall be classified in accordance with the types of securities or assets, e.g. ordinary share, government bond, debenture, registered structured note, bill of exchange or fixed-rate promissory note, bill of exchange or structured note etc.

In case of ordinary shares, the classification shall be in accordance with the listing in the Stock Exchange of Thailand. In case of debentures or debt instruments which their credits have been rated, the classification shall be in accordance with the credit rating together with an explanation on such rating from the credit rating agency;

1.2 foreign securities or assets shall be classified in accordance with the country of origin and types of securities or assets as mention in 1.1;

1.3 derivatives shall be classified in accordance with the types of underlying;

1.4 mark to market value means fair value of securities or asset;

1.5 ratio to the net asset value (% NAV) means the market value calculated in percentage of the net asset value of the mutual fund;

1.6 in case of structured note, term to maturity, conditions on principal repayment and return shall be specified.

2. In preparation of details on borrowing and repurchase agreement

The classification shall be done in accordance with the type of transaction and the counterparty as follows:

2.1 the type of transaction means nature of the transaction which the mutual fund being a party thereto, i.e. the borrowing or repurchase agreement;

2.2 a counterparty means a counterparty to the contract on borrowing or transaction on repurchase agreement with the mutual fund. In this regards, name of the counterparty shall be displayed in Thai such as ธนาคารกรุงเทพ etc.;

2.3 interest rate means interest rate for each type of transaction;

2.4 value means transaction value;

2.5 ratio to the net asset value (% NAV) means the transaction value calculated in percentage of the net asset value of the mutual fund.

3. Details of investment in derivatives

The following particulars shall be presented:

3.1 type of contract means the type of contract classified by the underlying and position of contract;

3.2 a counterparty means a counterparty to the derivatives contract. In this regards, name of the counterparty shall be displayed in Thai such as ธนาคารกรุงเทพ etc.;

3.3 objectives mean the objectives for engaging in derivatives contract which can be either for hedging or for investment;

3.4 market value means fair value of derivatives contract;

3.5 ratio to the net asset value (% NAV) means the market value calculated in percentage of the net asset value of the mutual fund;

3.6 profit/loss means an amount of profit or loss in form of money from mark to market and percentage thereof calculated upon the net asset value of the mutual fund.

4. Details of Structured Note

Details of each instrument shall be presented as follows:

4.1 registered structured note:(specify type and name of instrument)....

Issuer:

.....
Value (market value/face value):

.....
Term to maturity/Maturity date:

.....
Underlying:

.....
Conditions on capital repayment and return:

4.2 structured note (specify type and name of instrument)
Specify details as mentioned in 4.1

Table

Expenses to be collected from the mutual fund during the accounting year
As from the(date)..... to the ...(date).....

Fund's Direct Expenses	Amount (Thousand Baht)	Percentage of the Net Asset Value
Management fee		
Trustee fee		
Registrar fee		
Advisory fee		
.....		
Other expenses		
Total*		

*Excluding broker fee and any other fees incurred from securities trading

Remark:

- (1) Should there be any item of fee and expense to be collected from the mutual fund which values greater than 0.01 per cent of the net asset value, the management company shall disclose such fee and expense separately in the table and it shall be presented before other expenses. As for fee and other expenses which value not exceeding 0.01 per cent of the net asset value, they shall be amalgamated and presented as "other expenses" at the last item;
- (2) The daily average net asset value shall be used in the calculation of percentage of the net asset value.